

**TITLE 12 DEPARTMENT OF REVENUE**  
**Division 10- Director of Revenue**  
**Chapter 2 – Income Tax**

**12 CSR 10-2.140 Partnership Filing Requirements.** The department is amending sections (1) - (4), deleting sections (6) - (7), and removing the publisher's note.

*PURPOSE: This rule is being simplified to no longer incorporate by reference any materials and to clarify which forms are to be filed with a return.*

*PURPOSE: This rule explains the circumstances under which a partnership return shall be filed and the general contents of that return.*

*[Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material referenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.]*

(1) *[All partnerships, as defined in the]* **Any entity that is a partnership, as determined under Internal Revenue Code (IRC) section 761, which [have] has a resident partner[,]** or any income derived from sources in this state shall file a properly completed return. *[This return shall be filed regardless of whether the partnership has elected not to file for federal purposes pursuant to section 761 of the IRC.]*

(2) The return shall be made using Missouri Department of Revenue Form MO-1065 Partnership Return of Income **for the relevant tax year and shall be completed according to the instructions published by the Missouri Department of Revenue for such form.** Each return shall have attached to it a copy of **any** federal Form 1065 U.S. Return of Partnership Income and all its schedules, including K-1, **which have been or are being filed with the Internal Revenue Service for the same tax year.**

*[(3) An entity electing to be completely excluded from the partnership provisions of the IRC which has nonresident partners shall be required to file Form MO-1065 Partnership Return of Income containing only its name, address and required signature and attach a copy of federal Form 1065 U.S. Return of Partnership Income and the statement required with that return for the first taxable year to which the exclusion applied.*

*(4) An entity electing to be completely excluded from the partnership provision of the IRC shall not file if it has no nonresident partners.*

(5)] (3) The return shall be filed on or before the fifteenth day of the fourth month following the close of each tax[able] year. Tax[able] year means a year or period which would be a tax[able] year if the partnership were subject to tax under sections 143.011 - 143.996, RSMo.

**(4) Notwithstanding any provision of this rule to the contrary, nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency.**

*[(6) The form MO-1065 Partnership Return of Income, dated May 5, 2023, is incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and available at [www.dor.mo.gov](http://www.dor.mo.gov) or Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65105, dated May 5, 2023. This rule does not incorporate any subsequent amendments or additions.*

*(7) The federal Form 1065 U.S. Return of Partnership Income, dated May 5, 2023, is incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and available at [www.dor.mo.gov](http://www.dor.mo.gov) or Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65101, dated May 5, 2023. This rule does not incorporate any subsequent amendments or additions.]*

**AUTHORITY:** sections 143.091, 143.401, and 143.581, RSMo 2016.\* Original rule filed July 11, 1985, effective Dec. 26, 1985. Amended: Filed May 15, 2023, effective Dec. 30, 2023. Amended: Filed Aug. 18, 2025.

\*Original authority: 143.091, RSMo 1972, amended 1989; 143.401, RSMo 1972; and 143.581, RSMo 1972.

*Public Cost: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*Private Cost: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

**NOTICE TO SUBMIT COMMENTS:** Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Department of Revenue, Legislative Office, 301 West High Street, Room 218, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.